



TAMIL NADU GOVERNMENT GAZETTE

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Chithirai 28, Saarvari, Thiruvalluvar Aandu-2051

Part II—Section 2

Notifications or Orders of interest to a Section of the public
issued by Secretariat Departments.

NOTIFICATIONS BY GOVERNMENT

COMMERCIAL TAXES AND REGISTRATION DEPARTMENT

NOTIFICATIONS UNDER THE TAMIL NADU GOODS AND SERVICES TAX ACT, 2017

AMENDMENTS TO NOTIFICATION

[G.O. Ms. No. 85, Commercial Taxes and Registration (B1), 11th May 2020,
Chithirai 28, Saarvari, Thiruvalluvar Aandu-2051.]

No. II(2)/CTR/232(C)/2020.

In exercise of the powers conferred by section 148 of the Tamil Nadu Goods and Services Tax Act, 2017 (Tamil Nadu Act 19 of 2017), the Governor of Tamil Nadu, on the recommendations of the Council, hereby makes the following amendments to the Commercial Taxes and Registration Department Notification No.II(2)/CTR/232(h-3)/2020, published at pages 2-3 in Part II-Section 2 of the *Tamil Nadu Government Gazette*, Extraordinary, dated 13th April, 2020, namely:-

AMENDMENTS.

In the said notification,-

- (i) in the first paragraph, with effect from the 5th May, 2020, the following proviso shall be inserted, namely:-

“Provided that the said class of persons shall not include those corporate debtors who have furnished the statements under section 37 and the returns under section 39 of the said Act for all the tax periods prior to the appointment of IRP/RP.”;

- (ii) for the paragraph 2, with effect from the 21st March, 2020, the following paragraph shall be substituted, namely:-

“**2. Registration.-** The said class of persons shall, with effect from the date of appointment of IRP/RP, be treated as a distinct person of the corporate debtor, and shall be liable to take a new registration (hereinafter referred to as the new registration) in each of the States or Union territories where the corporate debtor was registered earlier, within thirty days of the appointment of the IRP/RP or by 30th June, 2020, whichever is later.”.

N. MURUGANANDAM,
Principal Secretary to Government (FAC.)